IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.292 OF 2001

The Commissioner of Income-tax ..Appellant

Vs.

M/s.Tata SSL Ltd. ..Respondent

Mr. P.S. Sahadevan, for the Appellant.
Mr. A.K. Jasani with Mr. S.S.Shetty for Respondent

CORAM : F.I. REBELLO &
R.S. MOHITE, JJ.
DATED : 17TH DECEMBER 2007

P.C.

. Admitted on the following question:-

"Whether on the facts and in the circumstances of the case, the Tribunal was justified in law in confirming the order of CIT (A) and directing the Assessing Officer to allow expenses on rent and repairs of guest house and expenses on food and provision, overlooking the decision of this Hon'ble Court in the case of M/s.Ocean Carriers (P) Ltd. (211 ITR 357) and Raja Bahadur Motilal Poona Mills Ltd. (212 ITR 175)?"

2. In so far as expenses of rent and repairs of guest house the issue is covered by Britannia Industries Ltd. Vs. Commissioner of Income Tax & Anr. (2005) 287 ITR 546 (S.C.).

3. In so far as latter part of the question regarding expenses on food and provisions learned Counsel for the respondents states that considering that the expenses are only about Rs.97,833/- on the facts of this case they are not pressing the same.

4. In the light of that the question will have to be answered in favour of the Revenue and against the assessee. Appeal disposed of accordingly.

(R.S.MOHITE, J.) **(F.I. REBELLO, J)**